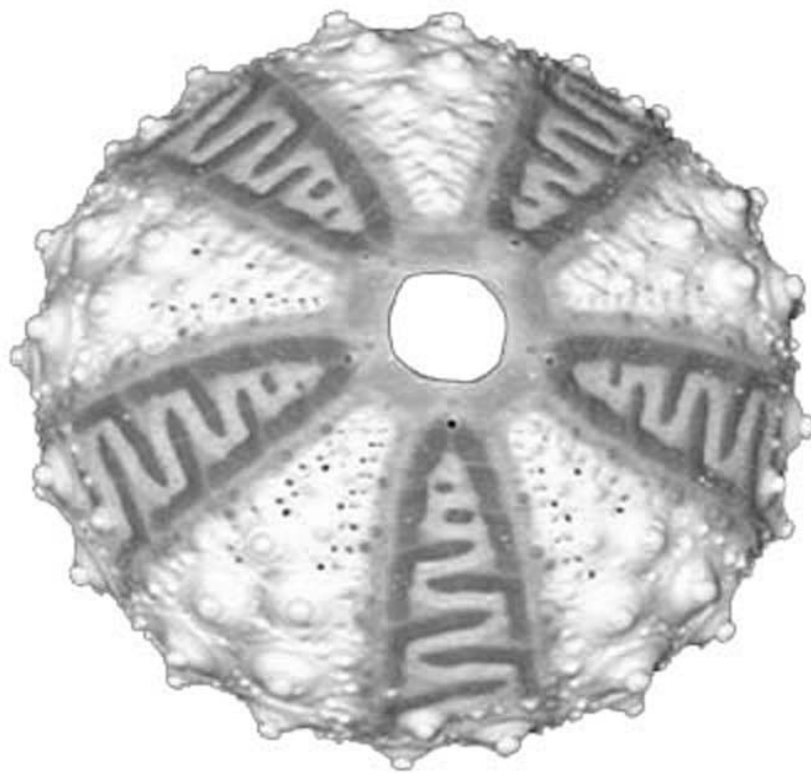


Alaska Fisheries Business License Application & Intent to Operate 2009



This application covers license requirements and intent to operate for the following Alaska state agencies:

Department of Revenue - Tax Division

Fisheries Business License
PO Box 110420
Juneau, AK 99811-0420
Phone (907)465-2320
www.tax.alaska.gov/fish

Department of Fish & Game

Intent to Operate
PO Box 115526
Juneau, AK 99811-5526
Phone (907)465-6131
www.cfdg.state.ak.us

Instructions

Alaska Fisheries Business License Application & Intent to Operate

This application booklet is for the Alaska Fisheries Business License and Intent to Operate. Use this application (Form 0405-573) if you intend to process or export any fishery resource, or if you intend to have someone process a fishery resource on your behalf, and if you do not qualify for the Alaska Direct Marketing Fisheries Business License.



Pages to Complete

If you participate in the following activities, submit the pages indicated.

Processor

Pages 1, 2, 3, 4, 5 & 6

- Floating processor (see page iii)
- Shore-based processor (see page iii)
- Cannery (see page iii)
- Catcher processor (see page iii)

Exporter Only (of unprocessed resources)

Pages 1, 2, 3, 4, 5 & 6

- Catcher exporter (see page iii)
- Buyer exporter (see page iii)

EEZ Only

Pages 1, 2, 5 & 6

- Harvests and processes only in the exclusive economic zone outside the 3-mile limit



General Information

Who must complete this application?

Any person (including sole proprietors, corporations, partnerships, LLCs and LLPs) who for purposes of sale:

- processes any fishery resource in Alaska
- custom processes any fishery resource for others in Alaska
- has a fishery resource custom processed for them in Alaska or
- exports an unprocessed fishery resource outside of Alaska.

If you intend to be a primary fish processor or export unprocessed fishery resources out of Alaska's jurisdiction, you must have a current Alaska Department of Revenue (DOR) fisheries business license and an Alaska Department of Fish & Game (ADF&G) code plate before you begin operating.

Note: Submit only one application to DOR; Intent to Operate information will be forwarded to ADF&G.

Other state or local agencies, for example the Alaska Department of Environmental Conservation (DEC), may require additional permits or licenses. Contact DEC at (907) 269-7637.

What is processing?

Processing is any activity that modifies the physical condition of the fishery resource and, except for selling live, includes any of the activities described on Page 1 of the application.

Processing does not include gutting, gilling or icing fish or decapitating shrimp on a vessel while on the fishing grounds if done solely to maintain product quality or prevent loss from decomposition.

Need additional forms?

Visit the following websites:

DOR: www.tax.alaska.gov/fish
ADF&G: www.cf.adfg.state.ak.us

Or contact us at the address or phone number on the cover page of this application booklet.

Contact ADF&G for the following permits:

Catcher seller (sells unprocessed and unpackaged fishery resources at the dock directly to the public or to food establishments that have a DEC Seafood Processing Waiver)

Transporter (transports salmon, herring or Pacific cod to a processing facility for other fishermen)

If you need one of these permits, you must submit a different application; contact ADF&G at (907)465-6131 or download the permit application at www.cf.adfg.state.ak.us.

Instructions for Page 1

Applicant Information

Indicate the legal form of your business by checking the appropriate box. If you are a sole proprietorship, provide your social security number (SSN). If you are a legally formed corporation, LLC, partnership or LLP, you must use your federal employer identification number (EIN).

Corporations, LLCs and certain partnerships must be registered with the Department of Commerce, Community and Economic Development (DCCED). If applicable, provide your current DCCED Alaska entity number. The Alaska entity number is printed on the entity's certificate of authority, articles of incorporation or articles of organization issued by DCCED. You can contact DCCED at (907) 465-2530.

Indicate the date you intend to begin operation in the appropriate box. Allow 30 days for DOR to process your

license application. If you have questions concerning the Federal Processor Permit application, call NOAA Fisheries at 1-800-304-4846 (select option 2) or visit the website at www.fakr.noaa.gov.

Corporations, LLCs, Partnerships or LLPs

If you are a corporation, LLC, partnership or LLP, you must provide names, social security numbers and addresses of the requested principals. Attach a separate sheet for additional officers, members or partners.

Seasonal Information

If you have a seasonal mailing address, provide the requested information.

Shore-based Processing Facility or Vessel Information

If you will be operating from a shore-based facility, fill out the Shore-based Processing Facility Information. If you will be operating from a vessel, fill out the Vessel Information.

Signature

An original signature is required. By signing the application, you agree to file a 2009 Fisheries Business Tax Return by March 31, 2010 and a 2009 Commercial Operator's Annual Report by April 1, 2010. The application must be signed by the owner, officer, member or partner of the applicant.

DOR Fee, Tax Prepayment & Cash Surety

The \$25 DOR license fee applies to all applicants except EEZ-only operators. If you will be operating in the EEZ only, enter "N/A" on the DOR fee line.

If you are prepaying the estimated 2009 fisheries business tax calculated on page 3 and/or you have selected the cash method to meet your surety requirement from page 4, include these amounts on the applicable line.

Pay online at <https://www.tax.state.ak.us/tops/>

Mail application and fees (if paying by check) to:

Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420

Instructions for Page 2

Fisheries Business Type & Activities

Type of Fisheries Business: Check only one. A separate license is required for each facility or vessel.

Shore-based

The applicant operates a facility/business located onshore that buys fishery resources and processes, exports and/or has another person custom-process on its behalf. No salmon canning is conducted.

Cannery

The applicant operates a facility/business located onshore that buys fishery resources and processes, exports and/or has another person custom-process on its behalf. Salmon canning is conducted.

Floating Processor

The applicant operates a vessel that buys (or catches and buys) fishery resources and processes, exports and/or has another person custom-process on its behalf.

Catcher Processor

The applicant operates a vessel that processes, exports and/or has custom processed fishery resources harvested solely by this vessel. The applicant does not buy fishery resources.

EEZ Only

The applicant operates a vessel that harvests fishery resources solely within the federal exclusive economic zone (the area located inside the federal 200-mile limit and outside Alaska's 3-mile limit). No processing occurs on the vessel while inside Alaska's 3-mile limit.

Buyer Exporter

The applicant operates a vessel or a facility/business onshore that buys (or catches and buys) and exports unprocessed fishery resources from Alaska. No processing occurs in Alaska.

Catcher Exporter

The applicant operates a vessel that harvests and exports unprocessed fishery resources from Alaska. No buying or processing occurs in Alaska.

Custom Processor

If someone will be processing on your behalf, complete the custom processor information. If you will use more than two custom processors, provide the name(s) and fisheries business license number(s) of the additional processors on a separate sheet.

Fishery Resource

Check each resource you intend to purchase, process, have custom processed on your behalf or export unprocessed.

Miscellaneous groundfish includes: tomcod, eel, flounder, greenling, lingcod, Pacific Ocean perch, plaice, rockfish, sablefish (black cod), Pacific saury, shark, skate and wrymouth.

Miscellaneous finfish includes: Arctic char, burbot, Dolly Varden, grayling, inconnu (sheefish), lake chub, lamprey, longnose sucker, sardine, shad, smelt, sturgeon, trout, whitefish and tuna.

Other fishery products includes: milt, stomachs and heads.

Processing

Check each processing activity you will be performing.

Packaging

Check each packaging method you will use for each fishery resource.

Fishery Resource Processing Details

Using the box numbers selected in the preceding sections, indicate the type of processing and packaging that will be used for each applicable fishery resource. In addition, indicate the estimated pounds of raw resource that will be processed during 2009 and the months processing activities will occur.

Instructions for Page 3

Computation of Estimated Tax

Estimate your tax liability for 2009. If your tax estimate is less than the average of your taxes in the three previous years, provide an explanation for the lower estimate. As a processor or exporter, you must secure your tax liability based on the value of the resource. For purposes of this license, exporting means transporting raw fisheries resources outside the taxable jurisdiction of Alaska.

.017 Exclusion

Fishermen performing certain processing functions aboard their vessel are not subject to the fisheries business tax if the fishery resource is sold to someone holding a current fisheries business license. Referred to as the “.017 Exclusion,” AS 43.75.017 exempts fishermen from paying the fisheries business tax on fishery resources they harvest and subsequently head or freeze, as long as the fishery resource is then sold to a licensed fisheries business in the state. Licensed fisheries businesses purchasing fishery resources that are headed or frozen by fishermen aboard the fisherman’s vessel must pay the fisheries business tax on those fishery resources. **Fishermen having fishery resources custom processed by another fisheries business do not qualify for the .017 Exclusion.**

Column (A)

List the total value of the fisheries resources you intend to process, have custom-processed on your behalf or export. Include:

1. unprocessed resources you will purchase for processing or exporting by your business
2. unprocessed resources you will purchase that will be processed on your behalf by another processor
3. resources you will process or export that will be caught on boats owned, subsidized or operated by your business
4. processed resources you will purchase from commercial fishermen qualifying for the .017 exclusion.

Column (C)

Multiply the amount under column (A) by the applicable tax rate under column (B) to determine your estimated tax under column (C).

Note: Catcher processors should not include resources that will be caught and processed on the boat and sold to a buyer that holds an Alaska fisheries business license.

Estimated Tax Security Method

If your total estimated tax is \$500 or less, you need not provide tax security or prepay estimated fisheries business tax.

If your total estimated tax is greater than \$500, you must secure the tax using one or a combination of the following tax security methods:

- **Cash** – pay online at www.tax.state.ak.us/tops/ or make check payable to **State of Alaska**

- **Certificate of Deposit (CD)** – must be established under the name “State of Alaska In Trust For (ITF) [applicant’s name]”. Submit written verification from your financial institution that the CD is automatically renewable and can only be redeemed/released by the Tax Division. If you intend to use the CD to pay your 2009 tax liability, you must provide written notice no later than February 28, 2010, requesting the Tax Division to redeem the CD and apply the proceeds to your tax liability. Failure to provide written notice by February 28 could result in penalties and interest being assessed

- **Fisheries Business Tax Bond** – in accordance with AS 43.75.055(b), must be equal to twice the amount of your estimated tax. To obtain a bond, contact your insurance company. The approved bond form is available online at www.tax.alaska.gov/fish

- **Letter of Credit (LOC)** – issued by a financial institution. Must be approved by the Tax Division. An approved version of an LOC is available online at www.tax.alaska.gov/fish

- **Lienable Real Property** – in accordance with AS 43.75.055(a) and (b), equity in the property must equal at least three times the amount of your estimated tax. The property must be located in Alaska and must be in your name. A current title search (within 30 days of date of

application) is required along with either a current appraisal issued by a licensed appraiser or the most recent property tax assessment issued by the municipality in which the property is located.

- **Monthly Pay and Report** – requires monthly filing and payment of all fishery-related taxes (fisheries business, seafood marketing, salmon enhancement, regional seafood development and dive fishery). Also requires tax security in the form of cash, bond, CD or LOC in the amount of \$50,000; or real property located in Alaska in your name with equity equal to at least \$100,000. You must contact us at (907) 465-2320 to use this option.

- **Rollover** - the security method used in the prior year is to be used for this year.

Check the correct box for the type(s) of security you will post for your license. If you are rolling over security from the prior year, check the appropriate security method category as well as the rollover box.

Instructions for Page 4

Surety is required if you buy fishery resources from fishermen and/or have an unemployment insurance contribution obligation for employees.

The purpose of surety is to insure:

- payment to fishermen for raw resources you purchased from them
- payment of wages owed to employees
- payment of unemployment insurance contributions owed to the Alaska Department of Labor.

All buyers of fishery resources must provide proof of surety. The amount of surety depends on the total value of resources purchased.

All processors with employees receiving IRS form W-2s must provide proof of surety. The amount of surety depends on the quantity of resource processed.

Indicate Amount of Surety Required

All applicants must determine their required surety and provide proof of that surety. Check the box that describes your intended operation. If you change your business operation during the year so that surety is required, you must provide proof of surety to our office within seven days of the change. If you have surety in the amount of \$2,000, and during the year you exceed \$30,000 in purchases or 30,000 pounds in processing, you must increase your surety to \$10,000 within 7 days.

Surety Method

If you purchase fishery resources from fishermen or have an unemployment insurance contribution obligation for employees, you must provide surety using one or a combination of the following surety methods:

- **Cash** – pay online at <https://www.tax.state.ak.us/tops/> or make check payable to State of Alaska

- **Certificate of Deposit (CD)** – must be established under the name “State of Alaska In Trust For (ITF) [applicant’s name]”. Submit written verification from your financial institution that the CD is automatically renewable and can only be redeemed/released by the Tax Division

- **Primary Fish Buyers and Fish Processors Bond** – to obtain a bond, contact your insurance company. The approved bond form is available online at www.tax.alaska.gov/fish

- **Lienable Real Property** – in accordance with 8 AAC 27.010(C), a deed of trust is required if using real property. The property must be located in Alaska and must be in your name. A current title search is required along with either a current appraisal issued by a licensed appraiser or the most recent property tax assessment issued by the municipality in which the property is located

- **Rollover** - the surety method used in the prior year is to be used for this year

Check the correct box for the type(s) of surety you will post for your license. If you purchase fishery resources and/or have unemployment insurance obligations for employees, surety is required.

If you are rolling over surety from the prior year, check the appropriate security method category as well as the rollover box.

Instructions for Page 5

Fishery Area

Indicate the applicable area(s) where you intend to operate during 2009. If any of your operations will be in the Exclusive Economic Zone (the area outside Alaska's 3-mile limit and within 200 miles), mark box "F" and indicate the area adjacent to that part of the EEZ where you will be fishing. A more detailed description of fishing area boundaries can be found in the ADF&G commercial fishing regulations at www.cf.adfg.state.ak.us.

Code Plates

Code plates are the small aluminum plates that fit into the fish ticket imprinting machine. Indicate the number of code plates needed for your operation. Do not order more code plates than you need. New plates are required each year and expire on December 31. The name on the code plate is limited to 14 characters.

An imprinting machine is used to imprint your code plate on the top of the fish ticket. The machine costs approximately \$160. You do not need an imprinting machine; it is an option for convenience only. Imprinting machines may be obtained at the following businesses:

Secure ID LLC
2000 E. Dowling Rd. #9
Anchorage, AK 99507
Phone (907)770-9160
Fax (907)770-9161
Email secureid@gci.net

Legend Data Systems
18024 72nd Ave S.
Kent, WA 98032
Phone (425)251-1670
Fax (425)251-1894
Website www.idunlimited.com

Fish Ticket Books

Please verify the quantity of tickets and calculate the number of books you need before placing your order. Keep in mind as budgets shrink and paper costs increase, our ability to provide free tickets becomes more difficult. Please help the industry by keeping your inventory volume accurate and reducing ticket stockpiling. Bristol Bay tickets are packaged 50 per book. All others are packaged in books of 25.

Ticket types are as follows:

| | | |
|---|--------------------|---|
| A | General salmon | used for gillnet and seine catches statewide except Bristol Bay |
| B | Bristol Bay salmon | For all Bristol Bay salmon |
| C | Crab | statewide |
| G | Groundfish | statewide, all species except halibut |
| H | Herring | statewide |
| J | Troll salmon | southeast troll salmon only |
| M | Misc. shellfish | statewide |
| S | Shrimp | statewide |
| P | Pacific halibut | statewide |
| T | Salmon tender | used by salmon tender operators |

A fish ticket must be completed for each sale, with the exception of catcher sellers. Catcher sellers complete one fish ticket for the sale of their trip's entire catch, even if they sell that catch to many members of the public over a period of several days. Fish tickets must be submitted to a local representative of ADF&G within seven days after landing or as otherwise specified by the department for each particular area and fishery.

Code Plates & Fish Ticket Books Shipping

Designate if code plates and fish ticket books are sent to your seasonal or permanent address. All code plates are mailed USPS first class and all fish ticket books are mailed USPS third class at no charge.

If you prefer other shipping arrangements, you must pay the cost of shipping. If using a courier (DHL or FedEx), you must provide an account number and a physical mailing address. For Priority or Express Mail (USPS), send a pre-paid envelope to ADF&G (PO Box 115526, Juneau, AK 99811-5526, Attn: Seafood Industry Coordinator).

If any account information is omitted or a pre-paid envelope is not received, the code plates and fish tickets will be mailed USPS (no charge). If you need other arrangements, please contact ADF&G.

Instructions for Page 6

Check all boxes that apply to your intended operation.

Reminder

An ADF&G Commercial Operator's Annual Report (COAR) is required by 5 AAC 39.130(a)(2) which states: "A person, company, firm, or other organization ... who catches and processes fish or byproducts of fish, or who catches and has fish or byproducts of fish processed by another person or company shall

(2)... Submit, no later than April 1, an operator's accurate and complete summary of activity for each Intent to Operate form filed for the previous year or a signed statement of nonactivity on forms available from the department."

Note: Salmon Disposal Logbooks must be submitted by December 31 under 5 AAC 93.310. Forms are available at www.cf.adfg.state.ak.us.

If you have any questions about fishery areas, code plates or fish tickets, contact ADF&G at (907)465-6131 or dfg.seafood-coord@alaska.gov.

Use our online system to apply for or renew your 2009 fisheries business license to shorten processing time. The online system is fast, easy to use, secure and requires no postage.

Go to <https://myalaska.state.ak.us/TAXOPAL>

YOUR ATTENTION PLEASE!

In order to buy or process fishery resources in Alaska or export unprocessed fishery resources from Alaska, you must have a current fisheries business license. The penalty for operating without a current license is \$5,000 for the first offense, \$10,000 for the second offense, and increasing penalties in \$5,000 increments for each additional offense, up to a maximum of \$25,000. To ensure that you receive a license before you intend to buy, process or export a fishery resource, the following conditions must be met:

- The application is received at least 30 days before the first day of operation
- The application is complete and correct and includes the "Date to begin operation"
- Required tax security is received
- Required surety is received
- All required tax returns and reports from previous tax periods are filed
- All required taxes from previous tax periods are paid
- All Department of Labor infractions are resolved
- The license fee is received
- The application is signed by the owner, officer, member or partner

By signing the application, you agree to file a fisheries business tax return with the Department of Revenue by March 31, 2010, even if you have no activity.


2009 Alaska Fisheries Business License Application & Intent to Operate

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Attention! · EEZ only? Complete only pages 1, 2, 5 & 6 of this application.

· Performing salmon roe recovery only? This form is not required. Contact Dept. of Environmental Conservation (907)269-7637.

Applicant Information

| | | | | | | |
|--|--|--|--|-----------------|--|----------------------------|
| Entity /Applicant name | | | Federal ID <input type="checkbox"/> SSN <input type="checkbox"/> EIN | | Contact person | |
| DBA/Business name | | | Permanent phone number | | Mobile number | |
| Permanent mailing address | | | Contact person email | | | |
| City | | State | Zip + 4 | | Check one <input type="checkbox"/> Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> LLP | |
|  Date to begin operation | | If renewing, enter 2008 AK fish. bus. lic. # | | Alaska entity # | | Federal processor permit # |

Corporations, LLCs, Partnerships or LLPs

List officers/members/partners of the entity applying for this license. For additional officers/members/partners, attach a separate sheet.

| | | | | | |
|--------------------------|--|--|--------------------------|--|--|
| President/Member/Partner | | | SSN | | |
| Mailing address | | | Secretary/Member/Partner | | |
| City | | | SSN | | |
| State | | | Mailing address | | |
| Zip + 4 | | | City | | |
| | | | State | | |
| | | | Zip + 4 | | |

Seasonal Information

| | | | | | |
|--------------------------|------------|---------|-------------------------|--|--|
| Seasonal mailing address | | | Seasonal contact person | | |
| City | State | Zip + 4 | Email | | |
| Phone number | Fax number | | Mobile number | | |

Vessel Information

| | |
|---------------|-----------------|
| Vessel name | |
| Home port | |
| ADFG vessel # | Vessel length |
| USCG vessel # | AK DMV vessel # |

Shore-based Processing Facility Information

| | | | |
|------------------|--|-------|---------|
| Facility name | | City | |
| Physical address | | State | Zip + 4 |

I declare under penalty of unsworn falsification that this application (including any accompanying statements) has been examined by me and, to the best of my knowledge and belief, is true, correct and complete. I agree to file a fisheries business tax return and pay all fisheries business taxes for which the license applies by March 31, 2010. I also agree to submit to the Alaska Department of Fish and Game, no later than April 1, 2010, a complete and accurate commercial operator's annual report of all activity or nonactivity as required by 5 AAC 39.130.

| | | | |
|-----------|--------------|-------|------|
| Signature | Printed name | Title | Date |
|-----------|--------------|-------|------|

Must be signed by the owner, officer, member, or partner

DOR Fee, Tax Prepayment & Cash Surety

Pay online at <https://www.tax.state.ak.us/tops/>

or make check payable to **State of Alaska**

Mail to: Alaska Department of Revenue

Tax Division

PO Box 110420

Juneau, AK 99811-0420

1. DOR Fee is \$25. No fee for EEZ only operators...

2. Tax prepayment

3. Cash surety

4. Total due

| | |
|----|-----------------------------------|
| \$ | Department use only: license # |
| \$ | |
| \$ | Department use only: validation # |
| \$ | |

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Retain a copy for your records

| | |
|-------------|------------|
| Entity name | Federal ID |
|-------------|------------|

2009 Alaska Fisheries Business License Application & Intent to Operate

Fisheries Business Type & Activities

| | | | | |
|--|---|---|--|----------------------|
| Type of fisheries business (check only one) | | | Using a custom processor? <input type="checkbox"/> Yes <input type="checkbox"/> No If more than two, attach a separate sheet. | |
| Facility | Vessel | Exporter (unprocessed only) | Company name | AK fish. bus. lic. # |
| <input type="checkbox"/> Shore-based | <input type="checkbox"/> Floating processor | <input type="checkbox"/> Buyer exporter | | |
| <input type="checkbox"/> Cannery | <input type="checkbox"/> Catcher processor | <input type="checkbox"/> Catcher exporter | Company name | AK fish. bus. lic. # |
| | <input type="checkbox"/> EEZ only | | | |

Fishery Resource (check all that apply)

| | | | |
|-------------------------------------|--|--|---|
| <input type="checkbox"/> 1. Salmon | <input type="checkbox"/> 7. Other shellfish: specify _____ | <input type="checkbox"/> 12. Sea cucumbers | <input type="checkbox"/> 18. Geoduck |
| <input type="checkbox"/> 2. Crab | <input type="checkbox"/> 8. Misc. groundfish: specify _____ | <input type="checkbox"/> 13. Scallops | <input type="checkbox"/> 19. Other bivalve shellfish: specify _____ |
| <input type="checkbox"/> 3. Halibut | <input type="checkbox"/> 9. Misc. finfish: specify _____ | <input type="checkbox"/> 15. Aquatic plants: specify _____ | |
| <input type="checkbox"/> 4. Herring | <input type="checkbox"/> 10. Other fishery products: specify _____ | <input type="checkbox"/> 16. Pollock | |
| <input type="checkbox"/> 5. Shrimp | <input type="checkbox"/> 11. Roe | <input type="checkbox"/> 17. Pacific cod | <input type="checkbox"/> 20. Sea urchin |

Processing (check all that apply)

| | | | |
|---|--|---|---|
| <input type="checkbox"/> 1. Selling live | <input type="checkbox"/> 4. Shucking | <input type="checkbox"/> 9. Salting/Brining: wet or dry | <input type="checkbox"/> 13. Freezing |
| <input type="checkbox"/> 2. Heading or butchering | <input type="checkbox"/> 5. Pickling | <input type="checkbox"/> 10. Drying | <input type="checkbox"/> 18. Retorted thermal |
| <input type="checkbox"/> 3. Recovering roe | <input type="checkbox"/> 6. Cooking in water/steam | <input type="checkbox"/> 12. Other: specify _____ | <input type="checkbox"/> 19. Smoking |

Packaging (check all that apply)

| | | | |
|---|--|--|--|
| <input type="checkbox"/> 1. Vacuum bags | <input type="checkbox"/> 3. Retort pouch | <input type="checkbox"/> 5. Waxed box with liner | <input type="checkbox"/> 7. Bulk |
| <input type="checkbox"/> 2. Can | <input type="checkbox"/> 4. Glass pack | <input type="checkbox"/> 6. Plastic or other bag | <input type="checkbox"/> 8. Hard plastic container |

Fishery Resource Processing Details

For processing and packaging types, see above.

| Fishery resource | Type(s) of processing | Type(s) of packaging | Estimated pounds to be processed in 2009 | Check months of intended processing | | | | | | | | | | | | |
|-----------------------------|-----------------------|----------------------|--|-------------------------------------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|--|
| | | | | January | February | March | April | May | June | July | August | September | October | November | December | |
| Example: salmon | 2, 13, 19 | 1, 5 | 30,000 | | | | | X | X | X | | | | | | |
| 1. Salmon | | | | | | | | | | | | | | | | |
| 2. Crab | | | | | | | | | | | | | | | | |
| 3. Halibut | | | | | | | | | | | | | | | | |
| 4. Herring | | | | | | | | | | | | | | | | |
| 5. Shrimp | | | | | | | | | | | | | | | | |
| 7. Other shellfish | | | | | | | | | | | | | | | | |
| 8. Misc. groundfish | | | | | | | | | | | | | | | | |
| 9. Misc. finfish | | | | | | | | | | | | | | | | |
| 10. Other fishery products | | | | | | | | | | | | | | | | |
| 11. Roe | | | | | | | | | | | | | | | | |
| 12. Sea cucumbers | | | | | | | | | | | | | | | | |
| 13. Scallops | | | | | | | | | | | | | | | | |
| 15. Aquatic plants | | | | | | | | | | | | | | | | |
| 16. Pollock | | | | | | | | | | | | | | | | |
| 17. Pacific cod | | | | | | | | | | | | | | | | |
| 18. Geoduck | | | | | | | | | | | | | | | | |
| 19. Other bivalve shellfish | | | | | | | | | | | | | | | | |
| 20. Sea urchin | | | | | | | | | | | | | | | | |

2009 Estimated Tax Information 2009 Alaska Fisheries Business License Application & Intent to Operate

Computation of Estimated Tax

Column (A) - List the total value of the fishery resources that you intend to process, export unprocessed, and/or have processed by a custom processor.

Column (C) - For each row, multiply value in (A) by rate in (B). Add all amounts in column (C) to find total estimated tax.

The Department of Revenue reserves the right to restate the estimated tax based on historic data.

| | Facility type | Estimated value (A) | Tax rate (B) | Estimated tax (C) |
|---------------------|-----------------------------|---------------------|--------------|-------------------|
| Established species | Shore-based | | 3% (.03) | \$ |
| | Salmon cannery | | 4.5% (.045) | \$ |
| | Floating facility | | 5% (.05) | \$ |
| | Exporter (shore-based rate) | | 3% (.03) | \$ |
| | Exporter (floating rate) | | 5% (.05) | \$ |
| Developing species* | Shore-based | | 1% (.01) | \$ |
| | Floating facility | | 3% (.03) | \$ |
| | Exporter (shore-based rate) | | 1% (.01) | \$ |
| | Exporter (floating rate) | | 3% (.03) | \$ |
| Total estimated tax | | | | \$ |

* Contact us at (907)465-2320 for developing species information.

If zero, write zero

Estimated Tax Security Method

Security is required if your total estimated tax is greater than \$500 per AS 43.75.055. Indicate the method used to secure your estimated tax.

- ☐ **Not applicable.** Estimated tax is \$500 or less.
- ☐ **Cash payment of total estimated tax.**
- ☐ **Letter of credit (LOC) in an amount equal to the estimated tax.**
Include the original LOC with your application. Contact us at (907)465-2320 if you have not previously submitted an LOC.
- ☐ **Certificate of deposit (CD) in an amount equal to the estimated tax.**
Include a photocopy of the CD with your application. The CD must be issued to "State of Alaska ITF (in trust for) [the legal name of the partnership, corporate entity, or the individual's name if a sole proprietorship]." Note: you must provide 30 days advance notice if you plan to use your CD to pay your actual tax liability when due. Failure to do so may cause a late payment resulting in penalties and interest being assessed.
- ☐ **Fisheries business tax bond.** The amount of the bond must be equal to twice the estimated tax. Include the original bond. The fisheries business tax bond form is available online at www.tax.alaska.gov/fish.
- ☐ **Lienable real property.** A title search, current within 30 days of the application, and either a current property tax assessment notice or a current property appraisal conducted by a licensed property appraiser must be included. The property must be in Alaska and in the licensee's name. *Equity in the property must be equal to at least three times the total estimated tax.*
- ☐ **Monthly pay and report.** Requires \$50,000 in cash, bond, CD, or LOC; or \$100,000 in lienable real property. All fisheries-related taxes must be reported and paid on a monthly basis. You must contact us at (907)465-2320 to use this option.
- ☐ **Rollover.** Select security method above to be rolled over from the previous year and applied to this year.

2009 Surety Information 2009 Alaska Fisheries Business License Application & Intent to Operate

Surety Requirements Under AS 44.25

Surety is required of all fisheries business license holders who either:

1. Purchase fishery resources from fishermen; or
2. Have an unemployment insurance contribution obligation for employees.

If you do either, your application cannot be processed without proof of surety.

Indicate Amount of Surety Required

- ☐ **Not Applicable.** For those who will not purchase any fishery resources from fishermen nor will have an unemployment insurance contribution requirement.
- ☐ **\$2,000.** For those who will purchase fishery resources from fishermen with a value of \$30,000 or less and/or will process/export 30,000 pounds or less of raw resources and have an unemployment insurance contribution requirement.
- ☐ **\$10,000.** For those who will purchase fishery resources from fishermen with a value greater than \$30,000 and/or will process/export more than 30,000 pounds of raw resources and have an unemployment insurance contribution requirement.



If, during 2009, you exceed \$30,000 in purchases or 30,000 pounds in processing, you must increase your surety to \$10,000 within 7 days.

Surety Method

Indicate the method used to secure your surety.

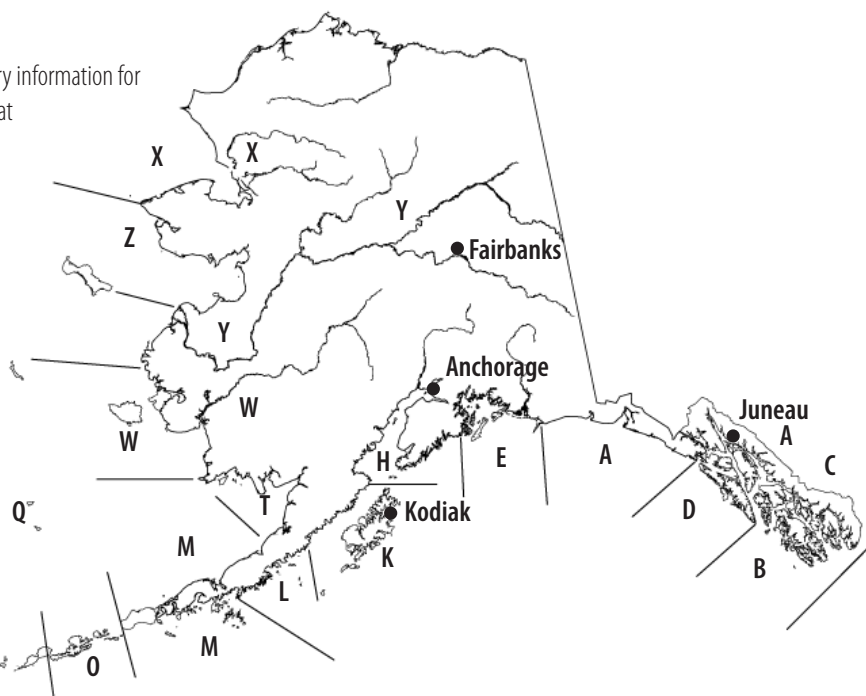
- ☐ **Cash payment.**
- ☐ **Primary fish buyers and fish processors bond.** Include the original bond. The primary fish buyers and fish processors bond form is available at www.tax.alaska.gov/fish.
- ☐ **Certificate of Deposit (CD).** Include a photocopy of the CD with your application. The CD must be issued to "State of Alaska ITF (in trust for) [the legal name of the partnership, corporate entity or the individual's name if a sole proprietorship]."
- ☐ **Lienable real property.** Equity in the property must equal the surety required. A title search, current within 30 days of the date of the application, and either a current property tax assessment notice or a current property appraisal conducted by a licensed property appraiser must be included. Surety is secured by a recorded deed of trust in favor of the State of Alaska. The property must be in Alaska and in the licensee's name. You must include a copy of the recorded deed of trust. Contact our office for important details at (907) 465-2320.
- ☐ **Rollover.** Select surety method above to be rolled over from previous year and applied to this year.

Intent to Operate 2009 Alaska Fisheries Business License Application & Intent to Operate

Fishery Area

Check the areas where you intend to operate. More detailed boundary information for all areas can be found in the ADF&G commercial fishing regulations at www.cf.adfg.state.ak.us.

- ☐ A. Juneau, Hoonah, Elfin Cove, Yakutat, Angoon, Tenakee
- ☐ B. Ketchikan, Craig
- ☐ C. Petersburg, Wrangell
- ☐ D. Sitka, Pelican
- ☐ E. Prince William Sound
- ☐ F. EEZ* _____
- ☐ H. Cook Inlet
- ☐ K. Kodiak
- ☐ L. Chignik
- ☐ M. Alaska Peninsula
- ☐ O. Dutch Harbor
- ☐ Q. Bering Sea
- ☐ R. Adak, Western Aleutians
- ☐ T. Bristol Bay
- ☐ W. Kuskokwim
- ☐ X. Kotzebue
- ☐ Y. Yukon
- ☐ Z. Norton Sound



*For operations in the EEZ (3 to 200 mile limit), write in the code for the area(s) of that part of the EEZ; for example, Q for Bering Sea.

Code Plates Do not use code plates from prior years.

| | | | | | | | | | | | | | | | |
|-------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| # of code plates needed | Name on code plate (maximum 14 characters) | | | | | | | | | | | | | | |
|-------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Fish Ticket Books (For eLandings IFQ interim tickets, contact ADF&G at 907-465-6157)

| Type | # of tickets per book | Number of books | Type | # of tickets per book | Number of books |
|-----------------------------|-----------------------|-----------------|--------------------------|-----------------------|-----------------|
| A General salmon | 25 | | J Troll salmon | 25 | |
| B Bristol Bay salmon | 50 | | M Misc. shellfish | 25 | |
| C Crab | 25 | | S Shrimp | 25 | |
| G Groundfish | 25 | | P Pacific halibut | 25 | |
| H Herring | 25 | | T Salmon tender | 25 | |

Code Plates & Fish Ticket Books Shipping

Code plates are mailed USPS 1st class and fish ticket books are mailed USPS 3rd class at no charge. If you prefer other arrangements, you must provide an account number and a physical mailing address for DHL and FedEx. For USPS express/priority mailing, you must mail a prepaid envelope to ADF&G.

| | | |
|--|--|---------------------------------------|
| Send code plates and fish ticket books to | <input type="checkbox"/> Permanent address <input type="checkbox"/> Seasonal address | Dates you will be at seasonal address |
| Type of delivery | DHL, FedEx account number * | |
| <input type="checkbox"/> USPS (no charge) <input type="checkbox"/> USPS express/priority (send prepaid envelope to ADF&G) <input type="checkbox"/> DHL <input type="checkbox"/> FedEx <input type="checkbox"/> Pickup at ADF&G in Juneau | | |

*** Code plates and fish ticket books will be mailed USPS at no charge if any information is omitted.**

Intent to Operate 2009 Alaska Fisheries Business License Application & Intent to Operate

You need a code plate when (check all that apply)

- ☐ **A. First buyer.** You are the first purchaser of raw fish and are purchasing for your business and not as a buying agent for another business. Use your code plate on the fish ticket.
- ☐ **B. Catcher processor.** You are catching and processing your own fish. Use the code plate on all fish tickets representing your catch.
- ☐ **C. Catcher exporter.** You are catching and exporting your own unprocessed fish out of state. Use your code plate on all fish tickets representing your catch.
- ☐ **D. Buyer exporter.** You are the first purchaser of raw fish and are exporting the unprocessed fish out of state. Use your code plate on the fish ticket.
- ☐ **E. Using a custom processor.** You are having another company process the fish that you caught or bought and you retain ownership of the fish. Use your code plate on the fish ticket.
- ☐ **F. Using an agent.** You are having another agent purchase fish for you. Give the agent one of your code plates to use on the fish ticket. Order as many code plates as needed for both your use and for any agents purchasing for you.
- ☐ **G. Catcher seller.** You are catching and selling your own unprocessed fish to the public. Use your catcher seller code plate on all fish tickets representing your catch. Catcher seller permit applications are obtained from ADF&G.

You do not need a code plate when (check all that apply)

- ☐ **H. Agent.** You are acting solely as a buying agent who only purchases fish from another business. Use the code plate of the business for which you are the buying agent on the fish ticket.
- ☐ **I. Custom processor.** You are only processing fish owned by another person or company. The owner of the fish should write a fish ticket using his or her code plate.
- ☐ **J. Salmon roe recovery.** You are a fisherman and are only removing salmon roe. You do not buy, process, or export the salmon roe. The purchaser of the roe should use his or her code plate to record the roe on a fish ticket. The associated carcasses also need to be documented on a fish ticket.
- ☐ **K. Fish transporter.** You are operating under a fish transporter permit. The company that purchases the fish should use its code plate on the fish ticket.

Note: The word "fish" as used in these definitions refers to any fishery resource.



Alaska Department of Fish & Game Contact Information

Email: dfg.seafood-coord@alaska.gov

Phone: (907)465-6131



Application Checklist

Page 1

- ☐ Did you include your federal EIN or SSN?
- ☐ Did you indicate the date you intend to begin operations?
- ☐ If this is a renewal, did you provide last year's license number for this facility?
- ☐ If you are not a sole proprietorship, did you provide the requested information for the principals?
- ☐ Did you read the signature statement and sign the application (original signature required)?
- ☐ Did you include full payment (if paying by check)?

Page 2

- ☐ Did you mark all fishery resources, processes and packaging?
- ☐ Did you fill out the details of your intended processing activities?

Page 3

- ☐ Did you calculate your estimated tax?
- ☐ Did you select a type of tax security and include the required attachments?

Page 4

- ☐ Did you determine whether surety is required?
- ☐ Did you select a type of surety and include the required attachments?

Page 5

- ☐ Did you indicate the area(s) in which you intend to operate?
- ☐ Did you indicate how many code plates and fish tickets you need?
- ☐ Did you indicate a permanent or seasonal mailing address for code plates and fish tickets?
- ☐ Did you provide the required information if you selected shipping other than the no charge USPS?

Page 6

- ☐ Did you check all boxes that apply to your intended operation?

All

- ☐ Did you keep a copy of this application for your records?



State of Alaska
Department of Revenue
PO Box 110420
Juneau, AK 99811-0420

To:

2009 Alaska Fisheries Business License Application

Operating without a license is against the law!

AS 43.75.011 authorizes the Alaska Department of Revenue to assess a penalty of up to \$25,000 for operating without a license.

Before you process, export or have custom processed a fishery resource, you must have a current business license issued by the Department of Revenue.

Use our online system to apply for or renew your 2009 fisheries business license to shorten processing time. The online system is fast, easy to use, secure and requires no postage.

Go to <https://myalaska.state.ak.us/TAXOPAL>

Who must obtain a fisheries business license?

You must obtain a fisheries business license if you

- process a fishery resource
- have a fishery resource custom processed for you or
- export an unprocessed fishery resource outside of Alaska.

You are not authorized to process or export without a current Alaska fisheries business license.

Who may apply for a direct marketing fisheries business license?

- process a fishery resource
- have a fishery resource custom processed for them and/or
- export an unprocessed fishery resource from Alaska and
- do not purchase or custom process another fisher's resource

Applicants that meet the above requirements should use the Direct Marketing License Application. All others who process a fishery resource, have a fishery resource custom processed on their behalf, or export an unprocessed fishery resource must use this application.